

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

LAUREN E. GABEL,

Plaintiff,

v.

RICHARDS SPEARS KIBBE & ORBE LLP
n/k/a RICHARDS KIBBE & ORBE LLP, LEE
S. RICHARDS III, DAVID SPEARS, LARRY
G. HALPERIN, BRIAN S. FRASER,
JONATHAN KIBBE, WILLIAM Q. ORBE,
MICHAEL D. MANN, and JOHN and JANE
DOES 1 through 20,

Defendants.

07 Civ. 11031 (CM)

**DEFENDANTS' DISCLOSURE
STATEMENT PURSUANT TO
FED. R. CIV. P. 7.1(A)**

Pursuant to Fed. R. Civ. P. 7.1(a), the undersigned counsel for Richards Kibbe & Orbe, LLP certify that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held:.

NONE.

DATED: April 14, 2008

Respectfully submitted,

By: s/ J. Michael Riordan
J. Michael Riordan (JMR 5116)
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